

February 8, 2005

Commissioner for Patents To:

P.O. Box 1450

Alexandria, VA 22313-1450

Fr: George O. Saile, Reg. No. 19,572

28 Davis Ave

Poughkeepsie, NY 12603

Subject:

| Serial No. 10/077,093

02/19/02|

Subhash Gupta "METHOD TO FORM SELF-ALIGNED, L-SHAPED SIDEWALL SPACERS"

| Grp. Art Unit: 2826 F. ERDEM|

RESPONSE PATENT OFFICE ACTION

Dear Sir:

In response to the Office Action dated January 13, 2005, please consider the following remarks concerning the aboveidentified application for patent:

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on March 14, 2005.

Stephen B. Ackerman Reg. No. 37,761

Signature Date 3

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